



California legislature passes mandatory e-file law

The California legislature recently passed an important new law: Assembly Bill 1756. **This bill mandates that tax practitioners who prepared 100 or more California individual income tax returns for tax year 2002 must e-file their clients' individual income tax returns, starting in January 2004.**

Our records indicate you prepared 100 or more individual income returns for tax year 2002. Therefore, beginning in January 2004 individual income tax returns you prepare must be e-filed.

Following is the information you need to join our e-file Program.

e-file Program Enrollment Process

Step 1: Enroll in the IRS e-file Program.

- You need an IRS Electronic Identification Number (EFIN) to enroll in our e-file Program. To receive your EFIN, visit the IRS Website at www.irs.ustreas.gov/taxpros/providers/article/0,,id=97657,00.html.

Step 2: Enroll in our e-file Program.

- Complete and submit the *California e-file Program Participant Enrollment Form* (FTB 8633). Our fillable/printable enrollment form is available on our Website at www.ftb.ca.gov. Click on the Mandatory e-file link.

Step 3: Fax or mail your enrollment form to us. Contact information is located on the enrollment form.

Step 4: We process your enrollment form.

- Once we receive your enrollment form, we review your account to ensure that all business entities are valid and licensed, all personal and business tax returns are filed timely, and all liabilities are current.

Step 5: We send you an acceptance letter.

- Once you have passed our review, we will issue your acceptance letter within about ten business days. In addition, we will provide you with a CD-ROM of e-file resources to guide you through the e-file process.

Step 6: e-file enrollment is complete.

- Once you have received your acceptance letter, you can begin to e-file returns.

For the most up-to-the-minute information on mandatory e-file, visit our Website at www.ftb.ca.gov. You will find details on the new law, how to enroll in the e-file program, and information about e-file software.

We are available to assist you with your e-file questions and concerns. Our email address is e-file@ftb.ca.gov. You can also call the e-file Help Desk at (916) 845-0353.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lisa Crowe', with a stylized, cursive script.

Lisa Crowe
Chief, Filing Division